IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SEVENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12730 of 2004

Between:

M/S. SRI VENKATA DATTA LAKSHMI TRADERS, ARTAMURU,
MACHILIPATNAM. Krishna District.
Rep. by its Proprietor V.L.S. Prasad, S/o. Nageswara Rao, Age 44 Years.

..... PETITIONER

AND

1 The Government of Andhra Pradesh, Rep. by its Principal Secretary, Secretary to Government, Revenue Department, Secretariat Buildings, Saifabad, HYDERABAD.
2 The Commercial Tax Officer, MACHILIPATNAM.
Krishna District.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to to issue an appropriate writ, order or direction particularly in the nature of writ of Mandamus declaring the action on the part of the second respondent in issuing Urgent Demand Notices dt. 08-03-2004 under the provisions of the APGST Act, 1957 without implementing of the Orders of the Government in G.O.Ms.No.950, 951 and 952 dated 10-09-2003 and without recasting or refixing the taxable turnovers and determining the liability to tax thereon for assessment years 1999-2000 and 2000-2001 as also the earlier assessment orders by implementing the orders as illegal, arbitrary and unfair, improper and opposed to the principles of natural justice and consequently direct the second respondent herein to consider and dispose of the representation of the petitioner, dt. 07-07-2004 by appropriate proceedings determining the modified turnover liable to tax in terms of after considering or implementing the Government Orders, mentioned supra and not to initiate coercive steps for recovery of any arrears pending disposal of the Writ Petition and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following :

ORDER:

(per Sri Bilal Nazki, J)

Heard the learned counsel for the parties.

During the course of hearing, it came to our notice that a representation of the petitioner is pending with the respondents. Since the representation is pending, we deem it appropriate not to entertain this Writ Petition at this stage and direct the authorities concerned to dispose of the representation after hearing the petitioner as early as possible. Till the representation is decided, coercive steps may not be taken against the petitioner. It is reported that garnishee notice has already been issued. That may not also be given effect to till the disposal of the Writ Petition.

Writ Petition is accordingly disposed of. No costs.

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BILAL NAZKI, J

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S. ANANDA REDDY,J

DATED: 27.7.2004.

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ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Principal Secretary, Government of Andhra Pradesh,

Revenue Department, Secretariat Buildings, Saifabad,

HYDERABAD.
2 The Commercial Tax Officer, MACHILIPATNAM.
Krishna District.

3.2CCs to G.P. for Commercial Taxes, High Court Buildings, High Court

of A.P. Hyderabad (OUT)

4.2CD copies